

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2003
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	TOTAL	ARTS & HISTORIC PRESERVATION CAPITAL	ARTS CONSTRUCTION	BUILDING CONSTRUCTION & IMPROVEMENT	BUILDING REPAIR & REPLACEMENT	CABLE COMMUNICATIONS & INSTITUTIONAL NETWORK	CAPITAL ACQUISITION & COUNTY FACILITIES RENOVATION	CONSERVATION FUTURES LEVY
ASSETS								
Cash and cash equivalents	\$ 156,843,158	\$ 409,074	\$ 74,909	\$ 27,701,635	\$ 5,933,302	\$ 1,867,621	\$ 833,959	\$ 11,959,257
Taxes receivable - delinquent	235,396	-	-	-	-	-	-	228,571
Accounts receivable	602,583	487,089	-	-	24,088	-	-	-
Estimated uncollectible - accounts receivable	(43,094)	-	-	-	-	-	-	-
Assessments receivable	126,080	-	-	-	-	-	-	-
Interest receivable	424	-	-	-	-	-	-	-
Due from other funds	28,167,798	-	-	260,339	642,100	100,000	-	223,756
Due from other governments	7,019,006	-	-	-	-	-	-	-
Estimated uncollectible due from other governments	(1,312,196)	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 191,639,155	\$ 896,163	\$ 74,909	\$ 27,961,974	\$ 6,599,490	\$ 1,967,621	\$ 833,959	\$ 12,411,584
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 4,203,497	\$ -	\$ -	\$ -	\$ 285,379	\$ 206,920	\$ -	\$ -
Retainage payable	1,200,375	-	-	-	64,194	-	-	-
Due to other funds	12,452,125	-	-	-	1,535,109	313	198,448	90,575
Interfund short-term loans payable	1,915,077	-	-	-	-	-	-	-
Due to other governments	24,453	-	-	-	-	-	-	-
Wages payable	26,253	-	-	-	559	-	-	-
Taxes payable	18,779	-	-	-	-	-	-	-
Interest payable	400,000	-	-	400,000	-	-	-	-
Deferred revenues	626,478	-	-	-	-	-	-	228,571
Obligations under reverse repurchase agreements	2,233,469	-	-	1,364,915	-	-	-	-
Notes and contracts payable	80,562,800	-	-	80,562,800	-	-	-	-
Custodial accounts	1,389,508	-	-	-	537	-	-	-
Advances from other funds	639,055	-	-	-	-	-	-	-
Total liabilities	105,691,869	-0-	-0-	82,327,715	1,885,778	207,233	198,448	319,146
Fund balances								
Reserved for encumbrances	71,566,727	-	50,000	-	27,748,704	-	286,504	14,450
Designated for net unrealized gains	175,936	-	-	107,518	-	-	-	-
Undesignated (deficit)	14,204,623 ^(a)	896,163	24,909	(54,473,259)	(23,034,992)	1,760,388	349,007	12,077,988
Total fund balances (deficit)	85,947,286	896,163	74,909	(54,365,741)	4,713,712	1,760,388	635,511	12,092,438
TOTAL LIABILITIES AND FUND BALANCES	\$ 191,639,155	\$ 896,163	\$ 74,909	\$ 27,961,974	\$ 6,599,490	\$ 1,967,621	\$ 833,959	\$ 12,411,584

(a) See Note 6, "Capital Assets" - Construction Commitments.

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	COUNTY ROAD CONSTRUCTION	EMERGENCY COMMUNICATIONS SYSTEM	FARMLAND & OPEN SPACE ACQUISITION	HEALTH CENTERS CONSTRUCTION	HEALTH DEPARTMENT CLINIC PROJECTS CONSTRUCTION	HOUSING OPPORTUNITY ACQUISITION	INFORMATION & TELECOMMUNICATION SERVICES CAPITAL
ASSETS							
Cash and cash equivalents	\$ 13,627,286	\$ 445,923	\$ 1,194,422	\$ 49,492	\$ 63,601	\$ 18,056,984	\$ 1,482,137
Taxes receivable - delinquent	-	611	-	-	-	-	-
Accounts receivable	59,703	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	(43,094)	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-
Due from other funds	16,230,690	-	-	-	-	300,151	-
Due from other governments	3,425,458	-	800,000	-	-	-	-
Estimated uncollectible due from other governments	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 33,300,043</u>	<u>\$ 446,534</u>	<u>\$ 1,994,422</u>	<u>\$ 49,492</u>	<u>\$ 63,601</u>	<u>\$ 18,357,135</u>	<u>\$ 1,482,137</u>
LIABILITIES AND FUND BALANCE							
Liabilities							
Accounts payable	\$ 1,977,988	\$ -	\$ 12	\$ -	\$ -	\$ 239,007	\$ -
Retainage payable	894,400	-	-	-	-	-	-
Due to other funds	1,714,628	-	2,408	-	-	23,255	-
Interfund short-term loans payable	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Wages payable	-	-	-	-	-	-	-
Taxes payable	18,742	-	37	-	-	-	-
Interest payable	-	-	-	-	-	-	-
Deferred revenues	284,526	611	-	-	-	-	-
Obligations under reverse repurchase agreements	-	-	-	-	-	868,554	-
Notes and contracts payable	-	-	-	-	-	-	-
Custodial accounts	942,406	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Total liabilities	<u>5,832,690</u>	<u>611</u>	<u>2,457</u>	<u>-0-</u>	<u>-0-</u>	<u>1,130,816</u>	<u>-0-</u>
Fund balance							
Reserved for encumbrances	35,350,875	-	1,261	-	-	1,980,682	251,790
Designated for net unrealized gains	-	-	-	-	-	68,418	-
Undesignated (deficit)	(7,883,522)	445,923	1,990,704	49,492	63,601	15,177,219	1,230,347
Total fund balances (deficit)	<u>27,467,353</u>	<u>445,923</u>	<u>1,991,965</u>	<u>49,492</u>	<u>63,601</u>	<u>17,226,319</u>	<u>1,482,137</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 33,300,043</u>	<u>\$ 446,534</u>	<u>\$ 1,994,422</u>	<u>\$ 49,492</u>	<u>\$ 63,601</u>	<u>\$ 18,357,135</u>	<u>\$ 1,482,137</u>

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	JAIL RENOVATION & CONSTRUCTION	LONG- TERM LEASES	MAJOR MAINTENANCE RESERVE	NEIGHBORHOOD PARKS & OPEN SPACE ACQUISITION & DEVELOPMENT	OFFICE OF INFORMATION RESOURCE CAPITAL	OPEN SPACE PROJECTS ACQUISITION & IMPROVEMENT	PARK FACILITIES REHABILITATION
ASSETS							
Cash and cash equivalents	\$ 110,839	\$ 99,254	\$ 14,547,968	\$ 937,720	\$ 3,760,219	\$ -	\$ -
Taxes receivable - delinquent	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-
Due from other funds	-	168,157	4,254,038	-	1,329,599	565,442	405,362
Due from other governments	-	-	-	-	-	2,048,719	323,979
Estimated uncollectible due from other governments	-	-	-	-	-	(1,312,196)	-
TOTAL ASSETS	\$ 110,839	\$ 267,411	\$ 18,802,006	\$ 937,720	\$ 5,089,818	\$ 1,301,965	\$ 729,341
LIABILITIES AND FUND BALANCE							
Liabilities							
Accounts payable	\$ -	\$ 14,528	\$ 181,537	\$ 12,219	\$ 337,780	\$ 20,024	\$ 206,222
Retainage payable	-	-	118,749	-	-	-	18,655
Due to other funds	-	-	790,531	2,244	24,470	121,553	485,810
Interfund short-term loans payable	-	-	-	-	-	365,358	1,227
Due to other governments	-	-	-	-	-	-	-
Wages payable	-	-	-	-	16,176	-	-
Taxes payable	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-
Obligations under reverse repurchase agreements	-	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-
Custodial accounts	-	439,677	6,888	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Total liabilities	-0-	454,205	1,097,705	14,463	378,426	506,935	711,914
Fund balance							
Reserved for encumbrances	-	-	1,756,460	1,710	1,001,330	77,180	325,739
Designated for net unrealized gains	-	-	-	-	-	-	-
Undesignated (deficit)	110,839	(186,794)	15,947,841	921,547	3,710,062	717,850	(308,312)
Total fund balance (deficit)	110,839	(186,794)	17,704,301	923,257	4,711,392	795,030	17,427
TOTAL LIABILITIES AND FUND BALANCE	\$ 110,839	\$ 267,411	\$ 18,802,006	\$ 937,720	\$ 5,089,818	\$ 1,301,965	\$ 729,341

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	PARKS CIP	PARKS, RECREATION & OPEN SPACE	PUBLIC ART	REAL ESTATE EXCISE TAX CAPITAL	REGIONAL JUSTICE CENTER CONSTRUCTION	RENTON MAINTENANCE FACILITIES CONSTRUCTION	ROAD IMPROVEMENT DISTRICTS CONSTRUCTION	SURFACE & STORM WATER MANAGEMENT CONSTRUCTION
ASSETS								
Cash and cash equivalents	\$ 836,268	\$ 2,297,973	\$ 1,090	\$ 24,149,710	\$ 8,402,884	\$ 969,524	\$ 25,487	\$ 1,677,216
Taxes receivable - delinquent	-	-	-	-	6,214	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	126,080	-
Interest receivable	-	-	-	-	-	-	424	-
Due from other funds	-	2,583,339	-	145,156	-	212,150	-	-
Due from other governments	-	328,141	-	-	-	-	-	-
Estimated uncollectible due from other governments	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 836,268</u>	<u>\$ 5,209,453</u>	<u>\$ 1,090</u>	<u>\$ 24,294,866</u>	<u>\$ 8,409,098</u>	<u>\$ 1,181,674</u>	<u>\$ 151,991</u>	<u>\$ 1,677,216</u>
LIABILITIES AND FUND BALANCE								
Liabilities								
Accounts payable	\$ 1,792	\$ 209,757	\$ -	\$ 142,443	\$ 12,132	\$ 20,678	\$ -	\$ 9,715
Retainage payable	-	17,079	-	-	-	74,934	-	-
Due to other funds	248	2,352,307	-	2,684,221	134,289	212,768	-	60,606
Interfund short-term loans payable	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	24,453	-	-	-	-
Wages payable	-	-	-	-	-	-	-	-
Taxes payable	-	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	6,214	-	106,556	-
Obligations under reverse repurchase agreements	-	-	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-	-
Custodial accounts	-	-	-	-	-	-	-	-
Advances from other funds	-	639,055	-	-	-	-	-	-
Total liabilities	<u>2,040</u>	<u>3,218,198</u>	<u>-0-</u>	<u>2,851,117</u>	<u>152,635</u>	<u>308,380</u>	<u>106,556</u>	<u>70,321</u>
Fund balance								
Reserved for encumbrances	62,810	1,744,795	-	-	28,441	84,446	-	-
Designated for net unrealized gains	-	-	-	-	-	-	-	-
Undesignated (deficit)	771,418	246,460	1,090	21,443,749	8,228,022	788,848	45,435	1,606,895
Total fund balance (deficit)	<u>834,228</u>	<u>1,991,255</u>	<u>1,090</u>	<u>21,443,749</u>	<u>8,256,463</u>	<u>873,294</u>	<u>45,435</u>	<u>1,606,895</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 836,268</u>	<u>\$ 5,209,453</u>	<u>\$ 1,090</u>	<u>\$ 24,294,866</u>	<u>\$ 8,409,098</u>	<u>\$ 1,181,674</u>	<u>\$ 151,991</u>	<u>\$ 1,677,216</u>

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	SURFACE WATER MANAGEMENT CONSTRUCTION	TECHNOLOGY 1997 BONDS	TECHNOLOGY SYSTEMS CAPITAL	TRANSFER OF DEVELOPMENT CREDIT PROGRAM	WORKING FOREST	YOUTH DETENTION FACILITY 1990 SERIES B	YOUTH SERVICES DETENTION FACILITY CONSTRUCTION	YOUTH SERVICES FACILITIES CONSTRUCTION
ASSETS								
Cash and cash equivalents	\$ 9,817,211	\$ 1,673,675	\$ 2,935,509	\$ -	\$ 709,895	\$ 95,697	\$ 2,566	\$ 92,851
Taxes receivable - delinquent	-	-	-	-	-	-	-	-
Accounts receivable	31,703	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-
Due from other funds	676,617	-	13,131	57,771	-	-	-	-
Due from other governments	92,709	-	-	-	-	-	-	-
Estimated uncollectible due from other governments	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 10,618,240	\$ 1,673,675	\$ 2,948,640	\$ 57,771	\$ 709,895	\$ 95,697	\$ 2,566	\$ 92,851
LIABILITIES AND FUND BALANCE								
Liabilities								
Accounts payable	\$ 285,545	\$ 11,450	\$ 28,369	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	12,364	-	-	-	-	-	-	-
Due to other funds	998,941	113,616	758,038	-	114,695	33,052	-	-
Interfund short-term loans payable	-	-	-	1,548,492	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Wages payable	-	-	9,518	-	-	-	-	-
Taxes payable	-	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-
Obligations under reverse repurchase agreements	-	-	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-	-
Custodial accounts	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Total liabilities	1,296,850	125,066	795,925	1,548,492	114,695	33,052	-0-	-0-
Fund balance								
Reserved for encumbrances	673,350	126,200	-	-	-	-	-	-
Designated for net unrealized gains	-	-	-	-	-	-	-	-
Undesignated (deficit)	8,648,040	1,422,409	2,152,715	(1,490,721)	595,200	62,645	2,566	92,851
Total fund balance (deficit)	9,321,390	1,548,609	2,152,715	(1,490,721)	595,200	62,645	2,566	92,851
TOTAL LIABILITIES AND FUND BALANCE	\$ 10,618,240	\$ 1,673,675	\$ 2,948,640	\$ 57,771	\$ 709,895	\$ 95,697	\$ 2,566	\$ 92,851

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